

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Manchester Community Schools (8045)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11100 Regular Programs; Elementary	\$2,050,001	\$2,102,245	\$2,308,063	\$2,715,904	32%	29%	18%
	11200 Regular Programs; Middle/Junior High	\$649,175	\$649,334	\$686,064	\$717,343	11%	10%	5%
	11300 Regular Programs; High School	\$938,662	\$1,233,883	\$1,232,469	\$1,436,469	53%	16%	17%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$7,290	\$3,573	n/a	n/a	-51%
	11420 Vocational Education; Agriculture B	\$62,387	\$25,719	\$33,642	\$40,742	-35%	58%	21%
	11450 Vocational Education; Consumer and Homemaking	\$27,796	\$38,117	\$47,424	\$49,473	78%	30%	4%
	11910 Other Regular Programs; Competency Testing	\$0	\$17,666	\$5,453	\$500	n/a	-97%	-91%
	12100 2007 Account Code - Gifted and Talented	\$133,162	\$14,433	\$20,031	\$1,102	-99%	-92%	-94%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$10,097	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$203,563	\$170,580	\$180,147	\$235,626	16%	38%	31%
	12350 Physical Impairment; Homebound	\$29,858	\$10,578	\$6,025	\$1,714	-94%	-84%	-72%
	12520 Culturally Different; Compensatory	\$3,500	\$0	\$0	\$0	-100%	n/a	n/a
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$195,759	\$275,413	\$251,299	\$111,711	-43%	-59%	-56%
	12610 Learning Disability	\$0	\$0	\$0	\$139,719	n/a	n/a	n/a
	12710 Equal Opportunity At Risk	\$29,747	\$0	\$5,438	\$0	-100%	n/a	-100%
	12900 Other Special Programs	\$0	\$0	\$100	\$1,253	n/a	n/a	> 500%
	14100 Summer School Programs; Elementary	\$5,261	\$13,079	\$28,359	\$7,139	36%	-45%	-75%
	14200 Summer School Programs; Middle/Junior High School	\$623	\$740	\$2,357	\$5,536	> 500%	> 500%	135%
	14300 Summer School Programs; High School	\$34,446	\$65,592	\$47,139	\$48,141	40%	-27%	2%
	16100 Remediation Testing	\$13	\$6,551	\$16,981	\$3,580	> 500%	-45%	-79%
	16200 Preventive Remediation	\$53,255	\$3,189	\$63,892	\$10,980	-79%	244%	-83%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$231,217	\$265,901	\$281,849	\$240,505	4%	-10%	-15%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$338,165	\$423,510	\$398,076	\$453,344	34%	7%	14%
	22210 Library/Media Services; Service Area Direction	\$0	\$2,622	\$2,006	\$6,778	n/a	159%	238%
	22220 Library/Media Services; School Library	\$166,916	\$134,522	\$90,484	\$98,148	-41%	-27%	8%
	22230 Library/Media Services; Audiovisual	\$70,687	\$71,130	\$82,393	\$95,776	35%	35%	16%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$32,168	\$16,733	\$25,083	\$11,181	-65%	-33%	-55%
	24100 Office of The Principal	\$464,310	\$423,353	\$445,357	\$628,366	35%	48%	41%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$2,761	\$2,444	\$1,492	\$2,151	-22%	-12%	44%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$87,208	\$164,646	\$80,267	\$52,605	-40%	-68%	-34%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$1,402	\$409	\$17,690	\$195	-86%	-52%	-99%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$16,500	\$0	\$0	\$0	-100%	n/a	n/a
	26497 2007 Account Code - Teachers Retirement Fund	\$202,933	\$278,637	\$280,971	\$148,873	-27%	-47%	-47%
<b>Student Academic Achievement Total</b>		<b>\$6,031,474</b>	<b>\$6,411,027</b>	<b>\$6,647,843</b>	<b>\$7,278,525</b>	<b>21%</b>	<b>14%</b>	<b>9%</b>
<b>Student Instructional Support</b>								
	21110 Attendance and Social Work Services; Service Area Direction	\$24,635	\$0	\$0	\$0	-100%	n/a	n/a
	21130 Attendance and Social Work Services; Social Work Services	\$24,684	\$0	\$0	\$0	-100%	n/a	n/a
	21220 Guidance Services; Counseling Services	\$121,335	\$149,754	\$193,332	\$246,613	103%	65%	28%
	21250 Guidance Services; Records Maintenance	\$3,335	\$4,134	\$5,238	\$8,789	164%	113%	68%
	21340 Health Services; Nurse Services	\$33,146	\$39,385	\$44,033	\$51,684	56%	31%	17%
	21390 Health Services; Other Health Services	\$0	\$4,071	\$0	\$0	n/a	-100%	n/a
	21990 Other Support Services, Students; Other Student Services	\$0	\$2,000	\$2,000	\$2,000	n/a	0%	0%
	22110 Improvement of Instruction; Service Area Direction	\$66,217	\$47,884	\$4,049	\$7,273	-89%	-85%	80%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$1,560	\$29,742	\$8,705	\$22,606	> 500%	-24%	160%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$1,238	\$674	\$0	n/a	-100%	-100%
	23110 Board of Education; Service Area Direction	\$41,100	\$30,379	\$27,434	\$30,165	-27%	-1%	10%
	23120 Board of Education; Service Area Assistants	\$0	\$0	\$0	\$330	n/a	n/a	n/a
	23210 Executive Administration; Office of The Superintendent	\$125,265	\$169,023	\$185,324	\$225,649	80%	34%	22%
	23220 Executive Administration; Community Relations	\$0	\$1,899	\$1,973	\$3,083	n/a	62%	56%
	24900 Other Support Services, School Administration	\$55,906	\$72,605	\$92,389	\$106,050	90%	46%	15%
	25720 Personnel Services; Recruitment and Placement	\$0	\$0	\$13,774	\$9,932	n/a	n/a	-28%
	25740 Personnel Services; Noninstructional Personnel Training	\$0	\$0	\$0	\$272	n/a	n/a	n/a
<b>Student Instructional Support Total</b>		<b>\$497,181</b>	<b>\$552,116</b>	<b>\$578,926</b>	<b>\$714,447</b>	<b>44%</b>	<b>29%</b>	<b>23%</b>

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Manchester Community Schools (8045)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Overhead and Operational</b>								
	23150 Board of Education; Legal Services	\$2,419	\$8,283	\$24,799	\$12,982	437%	57%	-48%
	23160 Board of Education; Promotion Expenses	\$3,243	\$1,522	\$2,238	\$1,269	-61%	-17%	-43%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$33,955	\$73,334	\$88,082	n/a	159%	20%
	25120 Fiscal Services; Service Area Direction	\$0	\$0	\$1,432	\$0	n/a	n/a	-100%
	25130 Fiscal Services; Budgeting	\$30	\$1,543	\$750	\$984	> 500%	-36%	31%
	25150 Fiscal Services; Payroll Services	\$20,912	\$25,867	\$24,151	\$36,072	72%	39%	49%
	25160 Fiscal Services; Financial Accounting	\$21,969	\$34,094	\$31,608	\$32,450	48%	-5%	3%
	25192 Other Fiscal Services; Petty Cash	\$88	\$155	\$181	\$63	-28%	-60%	-65%
	25193 Other Fiscal Services; Printed Forms	\$714	\$916	\$1,645	\$514	-28%	-44%	-69%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$155	\$110	\$1,303	n/a	> 500%	> 500%
	25890 Other Technology Services	\$11,029	\$0	\$0	\$0	-100%	n/a	n/a
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$17,970	\$22,141	\$0	\$0	-100%	-100%	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$723,279	\$895,763	\$996,387	\$1,084,238	50%	21%	9%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$48,767	\$37,853	\$58,847	\$55,857	15%	48%	-5%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$124,007	\$245,060	\$355,049	\$375,114	202%	53%	6%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$0	\$0	\$482	n/a	n/a	n/a
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$2,835	\$0	\$100	n/a	-96%	n/a
	26700 Operation and Maintenance of Plant Services; Insurance	\$48,301	\$116,738	\$99,662	\$105,164	118%	-10%	6%
	27010 Student Transportation; Service Area Direction	\$27,873	\$32,266	\$8,428	\$21,185	-24%	-34%	151%
	27100 Student Transportation; Vehicle Operation	\$223,337	\$280,841	\$296,879	\$330,551	48%	18%	11%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$88,626	\$148,710	\$136,858	\$157,398	78%	6%	15%
	27400 Student Transportation; Purchase of School Buses	\$120,595	\$0	\$128,828	\$149,679	24%	n/a	16%
	27500 Student Transportation; Insurance on Buses	\$6,660	\$17,996	\$25,986	\$26,058	291%	45%	0%
	27900 Student Transportation; Other Student Transportation Services	\$49,885	\$62,948	\$76,276	\$75,075	50%	19%	-2%
	27910 Student Transportation; Bus Driver Training	\$2,348	\$2,505	\$2,900	\$3,034	29%	21%	5%
	31100 Food Services Operations; Service Area Direction	\$39,908	\$27,432	\$26,947	\$28,637	-28%	4%	6%
	31200 Food Services Operations; Food Preparation and Dispensing	\$174,131	\$344,807	\$409,630	\$493,776	184%	43%	21%
	31400 Food Services Operations; Food Purchases	\$151,355	\$281,491	\$311,454	\$367,961	143%	31%	18%
	31900 Other Food Services	\$28,769	\$46,592	\$41,867	\$53,963	88%	16%	29%
	33300 Civic Services	\$10,457	\$10,368	\$16,353	\$19,067	82%	84%	17%
	33400 Athletic Coaches	\$128,795	\$132,815	\$146,857	\$163,070	27%	23%	11%
	33930 Latch Key Kid Program	\$10,440	\$12,049	\$11,829	\$12,930	24%	7%	9%
	33990 Other Community Services; Other	\$0	\$0	\$0	\$240	n/a	n/a	n/a
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$35,363	\$28,964	\$17,894	\$34,149	-3%	18%	91%
<b>Overhead and Operational Total</b>		<b>\$2,121,269</b>	<b>\$2,856,665</b>	<b>\$3,329,179</b>	<b>\$3,731,448</b>	<b>76%</b>	<b>31%</b>	<b>12%</b>
<b>Nonoperational</b>								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$53,682	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$43,927	\$48,684	\$15,605	\$10,376	-76%	-79%	-34%
	43000 Facilities Acquisition and Construction; Professional Services	\$68,297	\$13,099	-\$5,435	\$5,179	-92%	-60%	n/a
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$6,365	\$0	\$0	\$0	-100%	n/a	n/a
	45100 Building Acquisition, Construction and Improvements	\$321,307	\$140,675	\$297,557	\$498,536	55%	254%	68%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$76,511	\$103,216	\$71,708	\$103,754	36%	1%	45%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$10,750	\$20,833	n/a	n/a	94%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$413,062	\$295,230	\$500,833	\$222,422	-46%	-25%	-56%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$23,850	\$7,730	\$0	\$10,840	-55%	40%	n/a
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$216,842	\$223,001	\$0	n/a	-100%	-100%
	52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$0	\$25,724	\$14,335	\$0	n/a	-100%	-100%
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$0	\$14,087	n/a	n/a	n/a
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,228,433	\$1,219,530	\$1,220,219	\$1,219,960	-1%	0%	0%
	54200 2007 Account Code - Common School Fund	\$1,143,729	\$712,904	\$750,681	\$338,606	-70%	-53%	-55%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$333,739	n/a	n/a	n/a
	59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$0	\$218,495	n/a	n/a	n/a
<b>Nonoperational Total</b>		<b>\$3,379,164</b>	<b>\$2,783,634</b>	<b>\$3,099,254</b>	<b>\$2,996,825</b>	<b>-11%</b>	<b>8%</b>	<b>-3%</b>

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>prorated</b>								
	26491 2007 Account Code - PERF	\$130,305	\$164,561	\$173,708	\$87,878	-33%	-47%	-49%
	26492 2007 Account Code - Social Security	\$485,464	\$507,966	\$528,255	\$261,011	-46%	-49%	-51%
	26493 2007 Account Code - Workmen's Compensation	\$0	\$0	\$8,268	\$0	n/a	n/a	-100%
	26494 2007 Account Code - Group Insurance	\$563,595	\$902,749	\$913,692	\$544,924	-3%	-40%	-40%
	26496 2007 Account Code - Unemployment Compensation	\$0	\$6,841	\$61	\$554	n/a	-92%	> 500%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$70,931	\$56,274	\$37,415	n/a	-47%	-34%
<b>prorated Total</b>		<b>\$1,179,364</b>	<b>\$1,653,048</b>	<b>\$1,680,259</b>	<b>\$931,783</b>	<b>-21%</b>	<b>-44%</b>	<b>-45%</b>

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>	\$6,925,290	\$7,661,613	\$7,910,007	\$7,974,764	15%	4%	1%
<b>Student Instructional Support</b>	\$575,698	\$663,478	\$693,000	\$779,908	35%	18%	13%
<b>Overhead and Operational</b>	\$2,328,301	\$3,147,764	\$3,633,200	\$3,901,530	68%	24%	7%
<b>Nonoperational</b>	\$3,379,164	\$2,783,634	\$3,099,254	\$2,996,825	-11%	8%	-3%
<b>Grand Total</b>	<b>\$13,208,452</b>	<b>\$14,256,489</b>	<b>\$15,335,461</b>	<b>\$15,653,028</b>	<b>19%</b>	<b>10%</b>	<b>2%</b>

FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
52.4%	53.7%	51.6%	50.9%
4.4%	4.7%	4.5%	5.0%
17.6%	22.1%	23.7%	24.9%
25.6%	19.5%	20.2%	19.1%

	FY1998	FY2006	FY2007	FY2008
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	56.8%	58.4%	56.1%	55.9%